

**BOARD OF EQUALIZATION**

**GILA COUNTY, ARIZONA**

Date: October 14, 2003

**RONALD A. CHRISTENSEN**

Chairman

**JOHN F. NELSON**

Clerk of the Board

**JOSÉ M. SANCHEZ**

Vice-Chairman

By: Marian Sheppard  
Chief Deputy Clerk

**CRUZ SALAS**

Member

Gila County Courthouse  
Globe, Arizona

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PRESENT: Ronald A. Christensen, Chairman; José M. Sanchez, Vice-Chairman; Cruz Salas, Member; Dale Hom, Assessor; Hazel Dillon, Chief Deputy Assessor; Larry Huffer, Chief Appraiser; and, Irene Mata, Property Appraiser.

At 1:40 p.m., the Gila County Board of Equalization met to review appeals of the Assessor's 2004 Notices of Property Valuation for the value of various parcels of land located within Gila County.

For the record, as each petition was reviewed, the Assessor provided the Board of Equalization with maps and photographs of the subject property and comparable sale properties. Chairman Christensen asked each petitioner who appeared in person to voice his/her concerns first. He then called upon Larry Huffer to present documentation to the Board and explain the Assessor's opinion of value for each parcel of land. Assessor Dale Hom and Chief Deputy Assessor Hazel Dillon also presented information to the Board.

In total, twelve petitions were reviewed by the Board of Equalization. A summary of the results of the hearings is as follows:

- **Parcel No. 101-21-003-K6 – David L. Cook – in person**

Decision: The Board of Equalization adjusted the 2004 full cash value and limited property value.

FCV = \$145,000 (formerly assessed at \$152,126); LPV = \$142,528 (formerly assessed at \$149,532); Legal Class = 3; and, Assmt. Ratio = 10%

- **Parcel No. 301-06-020-A6 – Alfred L. and Jean C. Gilmore – in person**

Decision: The Board of Equalization adjusted the 2004 full cash value and limited property value.

FCV = \$163,216 (formerly assessed at \$174,539); LPV = \$163,216 (formerly assessed at \$174,539); Legal Class = 3; and, Assmt. Ratio = 10.0%.

- **Parcel No. – 304-01-304A – Investment Group of Payson – represented by Nearhood & Parker, LLC - on the record**

Decision: No change. The Board of Equalization agreed with the Assessor's opinion of value.

FCV = \$1,380,852; LPV = \$1,355,145; Legal Class = 4; and, Assmt. Ratio = 10%

- **Parcel No. – 301-28-087P – Paul A. and Kathleen A. Beavin, Trust - represented by Property Tax Professionals, Inc. - on the record**

Decision: No change. The Board of Equalization agreed with the Assessor's opinion of value.

FCV = \$139,456; LPV = \$127,351; Legal Class = 3; and, Assmt. Ratio = 10%

- **Parcel No. – 303-30-013 – Robert E. and I. Estell Schoneberger - represented by Property Tax Professionals, Inc. - on the record**

Decision: No change. The Board of Equalization agreed with the Assessor's opinion of value.

FCV = \$60,267; LPV = \$59,589; Legal Class = 3; and, Assmt. Ratio = 10%

- **Parcel No. – 304-07-020C – Kushner White Associates - represented by Property Tax Professionals, Inc. - on the record**

Decision: No change. The Board of Equalization agreed with the Assessor's opinion of value.

FCV = \$202,869; LPV = \$202,869; Legal Class = 1; and, Assmt. Ratio = 25%

- **Parcel No. – 302-55-017A – Cherokee Land Corporation - represented by Property Tax Professionals, Inc. - on the record**

Decision: No change. The Board of Equalization agreed with the Assessor's opinion of value.

FCV = \$54,945; LPV = \$51,914; Legal Class = 2; and, Assmt. Ratio = 16%

- **Parcel No. – 301-08-166 – Peterson Family Trust - represented by Property Tax Professionals, Inc. - on the record**

Decision: The Board of Equalization agreed with the Assessor's recommendation to change the full cash value to \$327,057.

FCV = \$327,057 (formerly assessed at \$331,346); LPV = \$326,278; Legal Class = 3; and, Assmt. Ratio = 10%

- **Parcel No. – 302-08-025A – Dale R. and Patricia A. Smith, Trustees - represented by Property Tax Professionals, Inc. - on the record**

Decision: No change. The Board of Equalization agreed with the Assessor's opinion of value.

FCV = \$273,164; LPV = \$257,044; Legal Class = 3; and, Assmt. Ratio = 10%

- **Parcel No. – 301-29-053 – Heritage Group Limited Partnership - represented by Property Tax Professionals, Inc. - on the record**

Decision: No change. The Board of Equalization agreed with the Assessor's opinion of value.

FCV = \$57,221; LPV = \$51,895; Legal Class = 3; and, Assmt. Ratio = 10%

- **Parcel No. – 301-29-054A – Heritage Group Limited Partnership - represented by Property Tax Professionals, Inc. - on the record**

Decision: No change. The Board of Equalization agreed with the Assessor's opinion of value.

FCV = \$159,868; LPV = \$123,725; Legal Class = 3; and, Assmt. Ratio = 10%

- **Parcel No. – 304-56-011– Watts Investments - represented by Property Tax Professionals, Inc. - on the record**

Decision: No change. The Board of Equalization agreed with the Assessor's opinion of value.

FCV = \$292,357; LPV = \$276,533; Legal Class = 1; and, Assmt. Ratio = 25%

There being no further appeals for review, the Board adjourned the meeting at 3:45 p.m.

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Ronald Christensen, Chairman

ATTEST:

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John F. Nelson, County Administrator/Clerk